

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11 Case
	:	
LEHMAN BROTHERS HOLDINGS INC.,	:	No. 08-13555 (JMP)
<u>et al.</u>	:	
	:	Jointly Administered
Debtors.	:	
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**CERTIFICATION UNDER GUIDELINES FOR DISBURSEMENTS FOR PROFESSIONALS IN
RESPECT OF FOURTH INTERIM APPLICATION OF QUINN EMANUEL URQUHART
OLIVER & HEDGES, LLP FOR ALLOWANCE OF INTERIM COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED DURING THE
PERIOD OCTOBER 1, 2009 THROUGH JANUARY 31, 2010**

Pursuant to the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 24, 1991 and amended April 21, 1995 (together, the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "U.S. Trustee Guidelines" and, together with the Local Guidelines, the "Guidelines"), the undersigned, a partner with the firm Quinn Emanuel Urquhart & Sullivan, LLP ("Quinn Emanuel"), special counsel to the Official Committee of Unsecured Creditors (the "Committee") of Lehman Brothers Holdings Inc. and its affiliated debtors and debtors in possession in the above-captioned cases (collectively, "Lehman" or the "Debtors"), hereby certifies with respect to Quinn Emanuel's Fourth application for allowance of interim compensation for services rendered and for reimbursement of expenses, dated April 16, 2010 (the "Application"), for the period October 1, 2009 through and including January 31, 2010 (the "Fourth Interim Compensation Period") as follows:

1. I am the professional designated by Quinn Emanuel in respect of compliance with the Guidelines.

2. I make this certification in support of the Application, for interim compensation and reimbursement of expenses for the Fourth Interim Compensation Period, in accordance with the Local Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application.
- b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines.
- c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Quinn Emanuel and generally accepted by Quinn Emanuel's clients.
- d. In providing a reimbursable service to the Committee, Quinn Emanuel does not make a profit on that service, whether the service is performed by Quinn Emanuel in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines, I certify that Quinn Emanuel has provided, on a monthly basis, statements of Quinn Emanuel's fees and disbursements accrued during the previous month, by serving monthly statements in accordance with the Compensation Order (as defined in the Application) except that completing reasonable and necessary internal accounting and review procedures have, at times, precluded filing fee statements within the time periods established in the Compensation Order.

5. In respect of section B.3 of the Local Guidelines, I certify that copies of the Application are being provided to (a) the Debtors, (b) counsel for the Debtors, (c) counsel for the Committee, (d) the Office of the United States Trustee and (e) the chairperson of the fee committee in accordance with the Compensation Order (as defined in the Application).

Dated: April 16, 2010
New York, New York

**QUINN EMANUEL URQUHART
& SULLIVAN , LLP**

By : /s/ James C. Tecce
James C. Tecce

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*Special Counsel to Official Committee Of
Unsecured Creditors Of Lehman Brothers
Holdings Inc., et al.*